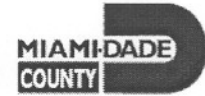



Memorandum



Date: August 31, 2005

To: All Department Directors
And FAMIS Liaison Personnel

From: Blanca Padron, Controller
Finance Department 

Subject: Year-End Closing Package September 30, 2005

Attached is your **2005 Year-End Closing Package**, which explains the procedures that need to be followed and the forms that need to be completed. Please adhere to instructions printed on each form. You can access the 2005 Year-End Closing Package at http://intra.co.miami-dade.fl.us/finance_forms/home.htm.

Please note there are new forms required for fiscal year 2005-2006, the following summarizes the forms that will need to be returned to Finance with the corresponding dates:

Forms	Submission Date
FAMIS Liaison	September 19, 2005
FEMA Liaison	September 19, 2005
Accounts Payable Authorized Signatures	September 26, 2005
Petty Cash	September 26, 2005
Travel Authorized Signatures	September 26, 2005
Wire Transfers	September 26, 2005

Thank you for your cooperation.

BP:MM:md
Attachments

**Miami-Dade County
Finance Department
September 30, 2005**

Closing Procedures

In order to prepare the County's annual financial statements for the fiscal year ending September 30, 2005, the following "cut-off" procedures must be observed by all departments:

Cash Collections and Bank Deposits

Cash collections must be "cut-off" at midnight on Friday, September 30, 2005. This means that collections on hand at midnight, September 30, 2005 must be:

1. Deposited intact before 2:00 P.M. Monday, October 3, 2005, on a Deposit Receipt dated September 30, 2005.
2. Entered on a Report of Collection dated September 30, 2005, with fiscal period 12/2005.

These reports of collection should be received by the Finance Department no later than Monday, October 3, 2005 for processing with fiscal month 12/2005. All collections received after midnight, September 30, 2005, must be deposited, and entered on a Deposit Receipt and a Report of Collection dated October 1, 2005 or later for processing with a fiscal month 01, for the fiscal year 2006 beginning October 1, 2005.

Those departments using "RIMS" to process Report of Collections, must input September 30, 2005, deposits with fiscal period 12/2005 no later than Monday, October 3, 2005.

Invoices

Outside Vendors Invoices

All outside vendor invoices for goods and services received on or before Friday, September 30, 2005, will be charged to the 2004-05 budget. Departments using ADPICS A/P Module must have the invoices delivered to the Accounts Payable Section of the Finance Department by noon, October 07, 2005. In order to facilitate this, departments in receipt of goods or services on or prior to September 30, 2005 should request "early" invoicing from these vendors.

Prior year invoices received by the Finance Department after Friday, October 7, 2005, for goods and services received or rendered to departments on or before Friday, September 30, 2005 will be encoded in fiscal year 2006. At the end of the audit cycle, if these subsequent period entries are material, an adjusting entry will be posted against the 2005 budget.

Please : DO NOT ACCUMULATE OLD YEAR INVOICES FOR PAYMENT IN THE NEW YEAR

Documents in the Approval Path

Departments using the FAMIS/ADPICS Approval Path for accounts payable related transactions and journal entries must hand deliver all documents to the Finance Department within the scheduled "cut-off" dates as follows:

1. Voucher Processing: Submit by September 30, 2005 and by noon, October 7, 2005
(1st and last cut off, respectively)
2. Journal Entries: Submit by October 4, 2005 and by noon, October 11, 2005
(1st and last cut off, respectively)

In order to assist you in tracking outstanding (not posted) documents for fiscal year 2005, FAMIS and ADPICS - A/P reports of documents awaiting approval for all departments will be available on On-Demand. Any fiscal year 2005 voucher documents on the approval path for which the original documentation is not received by the Finance Department by noon, Friday, October 7, 2005, will be deleted from the electronic mailbox.

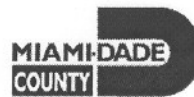
Any fiscal year 2005 journal entries on the approval path for which the original documentation is not received by the Finance Department by noon, Tuesday, October 11, 2005 will be deleted from the electronic mailbox. All approval path documents, similar to the "Error Listing", must be cleared by year-end.

As a result of the ADPICS A/P Module, there is no longer a need to change the document prefixes to segregate prior year (PY) and current year (CY) invoices. The system will refer to invoice date for this purpose.

Interdepartmental Billings


1. Automated charges for fiscal year 2004-05 such as energy, telephones, mobile equipment, are to be processed and applied against the 2004-05 fiscal year no later than September 30, 2005. Payroll accruals will be posted on, Wednesday, September 28, 2005.
2. All manually coded journal entries covering interdepartmental charges for goods and services delivered or rendered on or before September 30, 2005 are to be submitted to the Finance Department no later than noon, Thursday, October 6, 2005.

Memorandum



Date: August 31, 2005

To: All Fund Accountants

From: Blanca Padron, Controller
Finance Department 

Subject: Year-End Preparations

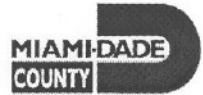
Before the year-end closing, the following items should be addressed at your reporting level (fund, sub-fund, or project and grants):

- Review trial balances.
- Reverse prior year receivables or determine collectability.
- Accrue current year receivables.
- Review prior year payables.
- Trace opening balances (SOTS column) to 9/30/04 Annual Financial Statements and Single Audit Report.
- Review Due to/Due from accounts and obtain concurrence from complementary fund accountant.
- Review encumbrances outstanding. Liquidate any that are no longer relevant.
- Review petty cash.
- Review Transfers In/Transfers Out Account and obtain concurrence from complementary fund accountant.
- Determine if appropriations reflected in FAMIS reflect the authorized budget including supplements and amendments.
- Review adjusting entries prepared by Miami-Dade County or External Auditors in prior years. If these entries are of a repetitive nature and are required again, **book** as many as possible prior to final closing of the books.
- Review G/L account balances for appropriateness (for example: Negative Balance Accounts Receivables).
- Review Clearing Accounts: should have zero balances.
- Review Fixed Asset additions and deletions for appropriateness.

Grant Accountants:

- Prepare schedules of cash drawdowns (entry by entry) since October for each grant. Include the name of the grantor agency, CFDA and/or CSFA number, grant number if any, FAMIS grant number, and total award amount. The auditors require this information for their confirmations.

Memorandum



Date:

To: Maria E. Moreira, FAMIS Coordinator
Finance Department

From:

Subject: 2005-06 Fiscal Year – FAMIS Liaison

Return by, Monday, September 19, 2005

Return form to Maria E. Moreira, Finance Department, 111 N.W. 1st Street, Suite 2620.

The department has designated the person listed below to act as FAMIS Liaison for the 2004-05 fiscal year closing and the 2005-06 fiscal year:

NAME:* _____

LOCATION:** _____

TELEPHONE: _____

NAME

FAMIS CODE

DEPARTMENT: _____

DIVISION:** _____

SECTION:** _____

* This is the individual who will be responsible for gathering and furnishing the information necessary for the Accounting Division to prepare the financial statements and who shall act as liaison for the 2005-06 fiscal year and will be notified of system availability during the year.

** If applicable

Memorandum



Date:

To: Claudia Garcia
Finance Department

From:

Subject: 2005-06 Fiscal Year – FEMA Liaison

Return by September 19, 2005

Return form to Claudia Garcia, Finance Department, 111 N.W. 1st Street, Suite 2620.

The department has designated the person listed below to act as FEMA Liaison for the 2005-06 fiscal year:

NAME:* _____

TELEPHONE: _____

DEPARTMENT: _____

*This individual will be primarily responsible for the following matters:

- Advising the Office of Emergency Management what are the estimated costs of preventive measures as they are being incurred when the departments are notified a storm may strike Miami-Dade.
- Gathering and providing to the Finance Department the information necessary for the preparation of Daily Activity Reports (DARs).
- Acting as the primary contact between the Department and Finance.
- Meeting with FEMA to sign the project worksheets for the 2005-06 fiscal year.

Miami-Dade County
Accounts Payable Authorized Signatures

For Department/Agency: _____

Approved By: _____ Date: _____
DEPARTMENT DIRECTOR

Return by, Monday, September 26, 2005

Return to Dania D. Timmons, Finance Department, 111 N.W. 1st Street - Suite 2620.

This form lists the names of the individual(s) authorized by the Department Director to be responsible for the expenditures of budgeted funds, **to include purchasing/travel credit card related expenditures (reconciled monthly)**

This authorization, unless changed, will be effective for the fiscal year 2005-2006.

These signature authorization form are retained in department order for auditing purposes. Subsequent requisitions, purchase orders, receiving reports, direct bills, and any other requests for reimbursement/disbursements for the 2005-2006 fiscal year:

<u>NAME</u> <u>TYPE OR PRINT</u>	<u>DEPT.</u> <u>NO.</u>	<u>DIV.</u> <u>NO.</u>	<u>SIGNATURE</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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_____	_____	_____	_____
_____	_____	_____	_____

MIAMI-DADE COUNTY

Fiscal Year Closing
Petty Cash - Change Funds

Return by, Monday, September 26, 2005

Return to: Jose Fernandez, Finance Department, 111 N.W. 1st Street – Suite 2620.

The Petty Cash and Change Funds form is to be filled out and returned listing each location. **NO PETTY CASH FUND WILL BE REPLENISHED IF THIS FORM IS NOT ON FILE WITH THE FINANCE DEPARTMENT.**

The Petty Cash Fund must be found at the location indicated below so that it can be verified by auditing teams. This authorization, unless changed due to employee transfers, terminations or a reassignment of duties, will be effective for the fiscal year 2005-06.

	<u>Name</u>	<u>FAMIS No.</u>	
Dept.	_____	_____	Prepared by: _____
Div.	_____	_____	Title: _____
Fund	_____	_____	Phone Number: _____

<u>Location</u>	<u>Custodian</u>	<u>Petty Cash Amount</u>	<u>Change Fund Amount</u>	<u>Total</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

* Changes in name of custodian should be reported in the "Petty Cash Action Request" form (included in the package) only if the custodian has changed. (This change will be reflected in the official FAMIS records). The custodian of the Petty Cash Fund should not be the person authorizing the disbursement of funds.

Approved: _____
Department Director

**Miami-Dade County
Travel Authorized Signatures**

For Department/Agency: _____

Approved By: _____ Date: _____
DEPARTMENT DIRECTOR

Return by, Monday, September 26, 2005

Return to: Dania D. Timmons, Finance Department, 111 N.W. 1st Street – Suite 2620.

This travel authorization form lists the names of the individual(s) authorized by the Department Director noted above, to approve all travel related documents in his/her behalf. These individuals should be at the level of division directors or higher.

This authorization, unless amended, will be in effect for fiscal year 2005 – 2006.

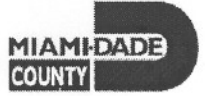
This signature authorization form shall be retained in the Finance Department for audit trail purposes. Updates to this list are to be forwarded to the Finance Department at the above address.

The Department Director and all authorized signatures must comply with Miami-Dade County's Travel Manual Policy and Procedures and all Travel Administrative Orders.

The individual(s) listed below are officially authorized by the Department Director to sign Travel Requests and Travel Expense Reports for the 2005 – 2006 fiscal year ending September 30th, 2006.

<u>NAME</u> <u>TYPE OR PRINT</u>	<u>DEPT.</u> <u>NO.</u>	<u>DIV.</u> <u>NO.</u>	<u>SIGNATURE</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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_____	_____	_____	_____
_____	_____	_____	_____

Memorandum



Date:

To: Dania Timmons, Assistant Controller
Finance Department - Accounts Payable

From:

Subject: Department Authorized Signatures for Wire Transfers

Return by, Monday, September 26, 2005

Return to: Dania D. Timmons, Finance Department, 111 N.W. 1st Street – Suite 2620.

This form lists the names of the individual(s) authorized by the Department Director to sign wire transfers for the Department.

This authorization, unless changed due to employee transfers, terminations or a reassignment of duties, will be effective for fiscal year 2005-06. Any subsequent updates required are to be forwarded to the Finance Department.

<u>NAME</u> <u>TYPE OF PRINT</u>	<u>DEPT.</u> <u>NO.</u>	<u>DIV.</u> <u>NO.</u>	<u>SIGNATURE</u>
_____	_____	_____	_____
_____	_____	_____	_____
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